

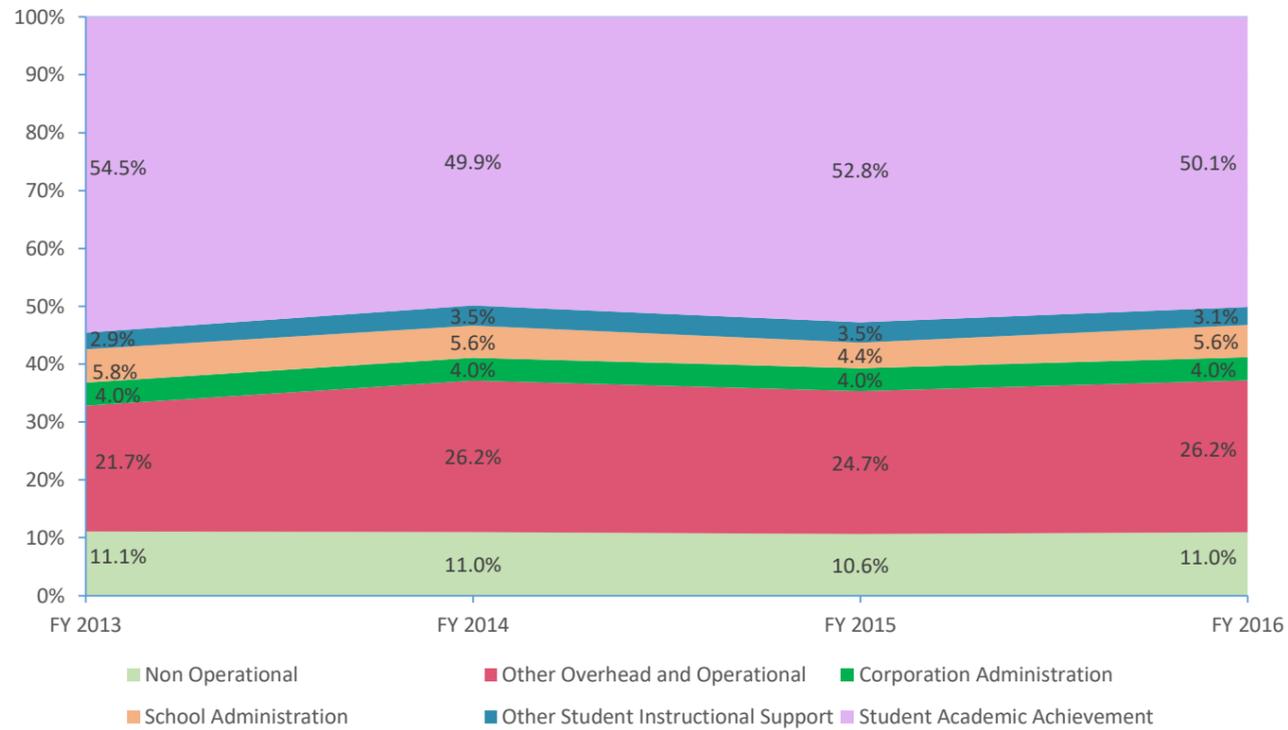
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Jac-Cen-Del Community Sch Corp (6900)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$4,656,778	54.1%	\$4,474,265	52.3%	\$4,425,867	54.5%	\$4,261,540	49.9%	\$4,435,274	52.8%	\$4,345,342	50.1%
Student Instructional Support	\$617,470	7.2%	\$625,490	7.3%	\$701,058	8.6%	\$771,820	9.0%	\$668,255	7.9%	\$752,820	8.7%
<b>Total</b>	<b>\$5,274,248</b>	<b>61.3%</b>	<b>\$5,099,756</b>	<b>59.6%</b>	<b>\$5,126,925</b>	<b>63.2%</b>	<b>\$5,033,359</b>	<b>58.9%</b>	<b>\$5,103,529</b>	<b>60.7%</b>	<b>\$5,098,162</b>	<b>58.8%</b>

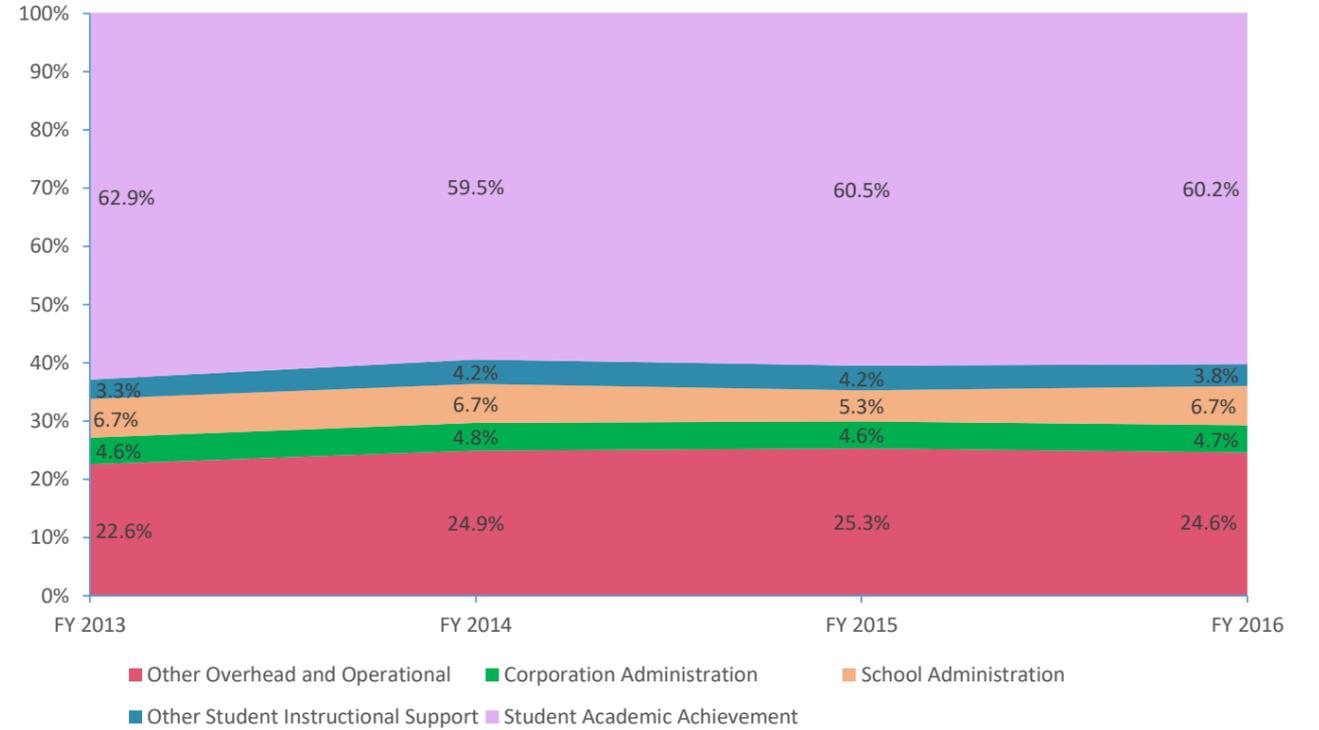
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,162,679	25.1%	\$2,144,694	25.1%	\$2,087,367	25.7%	\$2,575,142	30.1%	\$2,408,932	28.7%	\$2,622,641	30.2%
Non Operational	\$1,171,460	13.6%	\$1,308,461	15.3%	\$899,986	11.1%	\$937,832	11.0%	\$894,446	10.6%	\$949,517	11.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$3,334,140</b>	<b>38.7%</b>	<b>\$3,453,154</b>	<b>40.4%</b>	<b>\$2,987,353</b>	<b>36.8%</b>	<b>\$3,512,973</b>	<b>41.1%</b>	<b>\$3,303,378</b>	<b>39.3%</b>	<b>\$3,572,158</b>	<b>41.2%</b>

<b>Grand Total</b>	<b>\$8,608,388</b>		<b>\$8,552,910</b>		<b>\$8,114,278</b>		<b>\$8,546,333</b>		<b>\$8,406,907</b>		<b>\$8,670,319</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$100,412	\$89,679	\$151,415	NA	50.8%	68.8%
11100	Regular Programs	Elementary	\$1,464,320	\$1,866,018	\$1,757,208	\$1,846,114	26.1%	-1.1%	5.1%
11300	Regular Programs	High School	\$1,147,237	\$1,514,454	\$1,514,200	\$1,557,234	35.7%	2.8%	2.8%
11420	Regular Programs	Vocational Education - Agriculture B	\$0	\$7,424	\$0	\$0	NA	-100.0%	NA
11490	Regular Programs	Vocational Education - Industrial Education B	\$0	\$10,407	\$0	\$0	NA	-100.0%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$52,043	\$3,316	\$27,984	\$29,293	-43.7%	783.2%	4.7%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$389,406	\$411,139	\$302,592	\$317,186	-18.5%	-22.9%	4.8%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$20,178	\$62,657	\$45,332	NA	124.7%	-27.7%
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$59,214	\$54,787	\$1,379	NA	-97.7%	-97.5%
12610	Special Programs	Learning Disability	\$0	\$105	\$0	\$0	NA	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$22,187	\$47,705	\$97,922	\$16,791	-24.3%	-64.8%	-82.9%
12900	Special Programs	Other Special Programs	\$95	\$160,948	\$152,372	\$60,448	63316.2%	-62.4%	-60.3%
14100	Summer School Programs	Elementary	\$5,908	\$2,760	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$18,430	\$0	\$6,972	\$1,323	-92.8%	NA	-81.0%
16100	Remediation	Remediation Testing	\$4,665	\$7,368	\$610	\$11,251	141.2%	52.7%	1743.1%
16200	Remediation	Preventive Remediation	\$0	\$329	\$3,582	\$2,181	NA	562.2%	-39.1%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$178,196	\$0	\$0	\$0	-100.0%	NA	NA
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$297,768	\$0	\$0	\$0	-100.0%	NA	NA
17900	Payments to Other Governmental Units Within State	Other	\$0	\$11,922	\$1,189	\$2,049	NA	-82.8%	72.3%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$21,159	\$25,563	\$11,261	NA	-46.8%	-55.9%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$6,640	\$0	\$0	NA	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$103,154	\$31,401	\$84,371	\$91,811	-11.0%	192.4%	8.8%
22230	Instruction	Library/Media Services - Audiovisual	\$6,071	\$1,183	\$396	\$1,736	-71.4%	46.8%	338.1%
22240	Instruction	Library/Media Services - Educational Television	\$2,895	\$63	\$0	\$0	-100.0%	-100.0%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$29,050	\$86,496	\$134,455	\$135,247	365.6%	56.4%	0.6%
22360	Instruction	Instruc. Related Tech. - Network Support	\$958	\$0	\$0	\$4,061	323.9%	NA	NA
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$13,438	\$17,163	NA	NA	27.7%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$85,792	\$0	\$82,700	\$14,720	-82.8%	NA	-82.2%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$1,904	\$9,712	NA	NA	410.1%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$2,177	\$0	\$0	\$0	-100.0%	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$13,435	\$103,624	\$0	\$5,818	-56.7%	-94.4%	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$0	\$20,692	\$11,816	NA	NA	-42.9%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$188,515	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$4,012,303</b>	<b>\$4,474,265</b>	<b>\$4,435,274</b>	<b>\$4,345,342</b>	<b>8.3%</b>	<b>-2.9%</b>	<b>-2.0%</b>
<b>Student Instructional Support</b>									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$0	\$0	\$54,499	\$54,262	NA	NA	-0.4%
21210	Students	Guidance Services - Service Area Direction	\$0	\$60,755	\$33,960	\$35,151	NA	-42.1%	3.5%
21220	Students	Guidance Services - Counseling Services	\$133,157	\$104,588	\$146,615	\$125,299	-5.9%	19.8%	-14.5%
21340	Students	Health Services - Nurse Services	\$24,842	\$32,111	\$61,400	\$54,849	120.8%	70.8%	-10.7%
21590	Students	Speech Path. & Audio. Serv. - Other	\$272	\$0	\$0	\$0	-100.0%	NA	NA
24100	School Administration	Office of The Principal	\$359,472	\$427,814	\$371,780	\$483,258	34.4%	13.0%	30.0%
24900	School Administration	Other Support Services - School Admin.	\$0	\$223	\$0	\$0	NA	-100.0%	NA
<b>Student Instructional Support Total</b>			<b>\$517,743</b>	<b>\$625,490</b>	<b>\$668,255</b>	<b>\$752,820</b>	<b>45.4%</b>	<b>20.4%</b>	<b>12.7%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$15,332	\$15,525	\$15,589	\$23,221	51.5%	49.6%	49.0%
23150	General Administration	Board of Education - Legal Services	\$6,168	\$11,685	\$18,676	\$9,652	56.5%	-17.4%	-48.3%
23160	General Administration	Board of Education - Promotion Expenses	\$3,784	\$3,854	\$0	\$0	-100.0%	-100.0%	NA
23190	General Administration	Board of Education - Other Governing Body Services	\$42,656	\$6,591	\$55,792	\$13,155	-69.2%	99.6%	-76.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$188,790	\$132,875	\$96,178	\$165,615	-12.3%	24.6%	72.2%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$56,914	\$17,900	\$66,687	NA	17.2%	272.6%
25120	Central Services	Fiscal Services - Service Area Direction	\$4,120	\$1,279	\$0	\$0	-100.0%	-100.0%	NA

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	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$22,938	\$110,364	\$50,214	NA	118.9%	-54.5%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$8,617	\$6,967	\$1,983	\$2,728	-68.3%	-60.8%	37.6%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$160	\$280	\$142	\$400	150.0%	42.7%	181.8%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$360	\$472	\$525	\$555	54.2%	17.6%	5.7%
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$620	\$300	\$300	NA	-51.6%	0.0%
25730	Central Services	Personnel Services - Personnel Services	\$0	\$13,409	\$4,350	\$2,500	NA	-81.4%	-42.5%
25890	Central Services	Other Technology Services	\$0	\$0	\$10,789	\$11,667	NA	NA	8.1%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$1,560	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$561,701	\$636,574	\$727,809	\$717,704	27.8%	12.7%	-1.4%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$621	\$0	\$0	\$3,473	459.3%	NA	NA
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$93,325	\$92,089	\$188,240	\$144,088	54.4%	56.5%	-23.5%
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$3,246	\$2,650	\$0	\$0	-100.0%	-100.0%	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$1,083	\$0	NA	NA	-100.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$78,340	\$134,836	\$78,995	\$73,601	-6.0%	-45.4%	-6.8%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$0	\$133	\$8,262	NA	NA	6134.2%
27010	Student Transportation	Service Area Direction	\$14,124	\$46,841	\$311,173	\$306,651	2071.1%	554.7%	-1.5%
27100	Student Transportation	Vehicle Operation	\$234,458	\$291,167	\$5,860	\$5,711	-97.6%	-98.0%	-2.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$131,612	\$151,913	\$134,171	\$127,805	-2.9%	-15.9%	-4.7%
27400	Student Transportation	Purchase of School Buses	\$260,503	\$127,478	\$167,733	\$368,405	41.4%	189.0%	119.6%
27500	Student Transportation	Insurance on Buses	\$19,991	\$6,076	\$40	\$206	-99.0%	-96.6%	415.0%
27700	Student Transportation	Contracted Transportation Services	\$2,906	\$3,025	\$5,766	\$7,938	173.1%	162.4%	37.7%
27900	Student Transportation	Other Student Transportation Services	\$3,786	\$8,915	\$2,503	\$2,216	-41.5%	-75.1%	-11.5%
27910	Student Transportation	Bus Driver Training	\$330	\$480	\$100	\$0	-100.0%	-100.0%	-100.0%
31100	Food Services Operations	Service Area Direction	\$0	\$0	\$0	\$41	NA	NA	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$136,869	\$180,681	\$236,234	\$243,277	77.7%	34.6%	3.0%
31400	Food Services Operations	Food Purchases	\$142,311	\$177,858	\$206,850	\$246,077	72.9%	38.4%	19.0%
31900	Food Services Operations	Other Food Services	\$22,748	\$10,702	\$9,655	\$20,493	-9.9%	91.5%	112.2%
<b>Overhead and Operational Total</b>			<b>\$1,978,419</b>	<b>\$2,144,694</b>	<b>\$2,408,932</b>	<b>\$2,622,641</b>	<b>32.6%</b>	<b>22.3%</b>	<b>8.9%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$2,450	\$7,036	NA	NA	187.2%
33200	Category not Specified	Community Recreation	\$21,335	\$18,697	\$20,608	\$17,164	-19.6%	-8.2%	-16.7%
33400	Category not Specified	Athletic Coaches	\$92,774	\$98,918	\$93,991	\$88,677	-4.4%	-10.4%	-5.7%
33930	Other Community Services	Latch Key Kid Program	\$3,825	\$8,091	\$0	\$0	-100.0%	-100.0%	NA
33940	Other Community Services	Child Care Services	\$3,573	\$2,415	\$0	\$0	-100.0%	-100.0%	NA
33950	Other Community Services	Step Ahead	\$12,660	\$9,323	\$15,906	\$17,185	35.7%	84.3%	8.0%
41000	Category not Specified	Land Acquisition and Development	\$6,487	\$5,317	\$11,460	\$6,615	2.0%	24.4%	-42.3%
43000	Category not Specified	Professional Services	\$17,073	\$130,859	\$53,352	\$88,366	417.6%	-32.5%	65.6%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$257,710	\$347,063	\$11,207	\$105,512	-59.1%	-69.6%	841.5%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$6,139	\$30	\$92,231	\$15,203	147.6%	50576.7%	-83.5%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$23,165	\$14,041	\$26,360	\$26,621	14.9%	89.6%	1.0%
46000	Category not Specified	Purchase of Moveable Equipment	\$36,939	\$55,581	\$33,554	\$18,657	-49.5%	-66.4%	-44.4%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$27,538	\$0	\$43,346	\$69,783	153.4%	NA	61.0%
53100	Lease Rental	Buildings-Principal	\$541,000	\$540,000	\$489,832	\$487,500	-9.9%	-9.7%	-0.5%
54200	Advancements and Obligations	Common School Fund - Principal	\$99,000	\$78,125	\$0	\$0	-100.0%	-100.0%	NA
60150	Category not Specified	Donations to foundations	\$0	\$0	\$150	\$200	NA	NA	33.3%
60700	Category not Specified	Scholarships	\$0	\$0	\$0	\$1,000	NA	NA	NA
<b>Non Operational Total</b>			<b>\$1,149,218</b>	<b>\$1,308,461</b>	<b>\$894,446</b>	<b>\$949,517</b>	<b>-17.4%</b>	<b>-27.4%</b>	<b>6.2%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$51,769	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$7,893	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$35,956	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,686	\$0	\$0	\$0	NA	NA	NA

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					2006 to 2016	2009 to 2016	2015 to 2016
26492 - SAA NA Social Security - 2007 Account Code	\$227,308	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$34,514	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$63,185	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$8,854	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$362,474	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$56,843	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$84,629	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$11,615	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$2,924	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$477	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$490	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$88	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$950,705</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>